



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, ४ अगस्त, १९९३/१३ अगस्त, १९१५

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, ३१ जुलाई, १९९३

संख्या ई० एक्स० एन०-एफ०(II)-१/९२.—भारत के राष्ट्रपति, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट १९६८ (१९६८ का २४) की धारा ४० द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए इस विभाग की समसंख्यक अधिसूचना तारीख ८ फरवरी, १९९३ द्वारा राजपत्र, हिमाचल प्रदेश (असाधारण) तारीख ८ मार्च, १९९३ में प्रकाशित

हिमाचल प्रदेश जनरल सेल्ज टैक्स नियम, 1970 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं,
प्रस्तावित :—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश जनरल सेल्ज टैक्स (संशोधन) नियम, 1993 है।

(2) ये नियम तुरन्त प्रवृत्त होंगे।

2. *Insertion of Rule 31-A.*—After rule 31 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter referred to as the said rules, the following new rule 31-A shall be inserted, namely:—

“31-A. Deduction of tax from the bills/invoices of work contractor—(1) For the purpose of section 12-A of the Act, every person in a department of any Government, a Corporation, Government Undertaking, a Co-operative Society, a local body, a Trust or a Private or Public Limited Company or any other concern responsible for making any payment or discharge of any liability on account of valuable consideration payable for the transfer of property in goods whether as goods or in some other form, involved in the execution of works contract or for carrying out any works, shall at the time of:—

(i) payment thereof in cash or by issue of a cheque or bank draft or any other mode, or

(ii) credit of such sum to the account of the works contractor ; or

(iii) discharging liability on account of the said valuable consideration to the works contractor.

deduct an amount equal to two percentum of such sum towards the tax under section 12-A of the Act.

(2) The deduction under sub-rule (1) shall be made from all payments being made in respect of all works contract executed, whether in part or in full.

(3) (i) The person making tax deduction of tax under sub-section (1) of section 12-A of the Act and responsible for making payment of such deduction into the Government treasury under sub-section (3) of the said section shall pay into Government Treasury all the amounts deductible by him during a month, on or before the 15th day of the month following the month to which the deduction relates.

(ii) The payments under sub-rule (3) shall be made in respect of each works contractor in challan in Form S. T. XI-A obtainable free of charge at the District Excise and Taxation Offices and subordinate offices thereto.

(iii) The Challan in Form S. T. XI-A shall be filled in quadruplicate in respect of each works contractor. The copy of the challan marked as “Duplicate” shall be retained by the treasury the copy marked as “Original” shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district and the copies marked as “Triplicate” and “Quadruplicate” shall be returned to the person making payment of the tax deducted.

(4) (i) Every person deducting tax in accordance with sub-section (1) of section 12-A, at the time of making payment, by any mode, shall issue to the work contractor

from whom such deduction is made a deduction certificate in Form S. T. XI-B and furnish fully and correctly all particulars as are prescribed therein.

(ii) The certificate in Form S.T. XI-B shall be in quadruplicate.

(iii) The portions of marked "Original" certificate in Form S.T. XI-B and "Duplicate" shall be handed over to the works contractor, from whose bills/invoices payment deduction has been made. The "Original" portion shall be furnished by the works contractor to the appropriate Assessing Authority as an evidence of payment of tax by deduction at source alongwith the return to be filed by him under section 12 of the Act and the "Duplicate" portion shall be retained by the works contractor.

(iv) The "Triplicate" portion shall be sent to the appropriate Assessing Authority alongwith the one copy of the Treasury challan in Form S. T. XI-A and the quarterly return prescribed in sub-rule (5).

(v) The "Quadruplicate" portion shall be retained by the person issuing the certificate in form S. T. XI-B.

(5) (1) Every person making deduction under sub-section (1) of section 12-A of the Act and who is responsible for depositing the amount of such deduction in the Government treasury under sub-section (3) of the said section shall also send a return in Form S. T. XI-C to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district quarterly within 30 days from the expiry of each quarter in respect of the deductions made by him during the quarter immediately preceding along with the certificate and Treasury challan as required in clause (iv) of sub-rule (4) and clause (ii) of sub-rule (3)

(6) Any deduction made in accordance with the provisions of sub-section (1) of section 12-A of the Act and paid in to the Government treasury in accordance with this rule shall be treated as payment of tax on behalf of the works contractor from whom such deduction was made and credit shall be given to him under rule 26 for the amount so deducted or deposited into the Government treasury :

Provided that for the purpose of rule 26, if the amount of tax payable as per return in Form S. T. VIII or Form S. T. IX, as the case may be, exceeds the amount shown in the Treasury challan in Form S. T. XI-A and in the certificate in Form S. T. XI-B, the works contractor shall make the payment of the balance amount of tax remaining un-paid for the period for which such return is filed, failing which such works contractor will not be deemed to have made the payment in accordance with the provisions of sub-section (4) of section 12 of the Act."

3. *Substitution of rule 38.*—For rule 38 of the said rules, the following shall be substituted, namely:—

"38(1) After considering any objection made by the dealer and any evidence produced in support thereof, the Assessing Authority after giving the dealer an opportunity of being heard, shall assess the amount of tax and interest, if any, and impose penalty, if any, to be paid by the dealer.

(2) In case of a works contract, tax shall be assessed on the "taxable turnover" of the works contractor after deducting all sums towards labour charges, other than any sum on account of labour charges includible in the "turnover" of a dealer under clause (m) of section 2 of the Act, which are directly co-related with the goods, property in which has passed in the execution of works contract, whether as goods or in some other form :

Provided that where the labour charges, are not determinable from the accounts of the works contractors, or are considered un-reasonably high considering the nature of the contract, the deductions towards labour charges shall be allowed by the assessing Authority according to the limits prescribed in column (3) for the type of contract specified in column 2 of the table given below:

TABLE

Sl. No.	Type of contract	Labour charges at percentage of the value of the contract.
1	2	3
1.	Fabrication and installation of plant and machinery ..	25
2.	Fabrication and creation of structural works of iron and steel including fabrication, supply and creation of iron trusses, purlines etc. ..	15
3.	Fabrication and installation of cranes and joists ..	15
4.	Fabrication and installation of elevators (lifts) and escalators ..	15
5.	Fabrication and installation of rolling shutters and collapsible gates ..	15
6.	Civil works like constructions of building, bridges roads/dams, barrages, canal and diversions ..	25
7.	Installation of doors, door frames, windows, frames and grills ..	20
8.	Supply and fixing of tiles, slabstones and sheets ..	20
9.	Supply and installation of air conditioning equipments including deeps freezers, cold storage plants humidifications plant and de-humidore ..	15
10.	Supply and installation of air conditioner and air coolers ..	15
11.	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers ..	15
12.	Supply and fixing of furnitures and fixtures, partitions including contracts for interior decoration and false ceiling ..	20
13.	Construction of Railway coaches and wagons on under carriages supplied by railway ..	20
14.	Construction or mounting of bodies of motor vehicles and constructions of trailers ..	20
15.	Sanitary fitting for plumbing and drainages or sewerage ..	25
16.	Laying under ground or surface pipe lines, cables or conductors ..	30
17.	Dyeing and printing of textiles ..	30
18.	Supply and erection of weighing machines and weigh bridges ..	15
19.	Painting polishing and white washing ..	30
20.	All other contracts not specified from serial No. 1 to 19 above ..	25

Provided further that Assessing Authority shall not allow any deduction towards Labour charges unless the works contractor has specifically preferred the claim therefore and unless such claim is found by the Assessing Authority to be proper and justified in each case."

4. *Insertion of New Forms S. T. XI-A, S. T. XI-B and S. T. XI-C.*—After Form S. T. XI annexed to the said rules, the following new forms S. T. XI-A, XI-B and XI-C shall be inserted, namely:—

"Form S. T. XI-A

Original
Duplicate
Triplicate
Quadruplicate.

CHALLAN

Original :—To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

Duplicate : To be retained in the Treasury.

Triplicate : To be returned to the person making payment.

Quadruplicate : To be returned to the person making payment.

Invoice of the Tax paid into:

Treasury
Sub-Treasury
Branch State Bank of
of India, or State
Bank of Patiala.

and credited under the Head of Account "0040-Sales Tax Receipts from the Himachal Pradesh General Sales Tax Act, 1968" (payment of tax deducted under section 12 of the Act) for the month ending.....19

By whom tendered	Name and address of works contractor, including registration number, as dealer, if any on whose behalf money is paid	Amount
		Total

Dated.....the.....19.....

Amount received Signature of the dealer or depositor

Treasury Accountant Treasury Officer
Treasurer Sub-Treasury Officer
Stamp of Treasury Agents State Bank of India or State bank
of Patiala.

FORM S. T. XI-B

[See rule 31-A (4) (i) of the Himachal Pradesh General Sales Tax Rules, 1970]

(Certificate of deduction of sales tax at source under section 12-A from the payment made to works contractors).
Serial No..

1. Name and address of the person making the deduction.
2. Name and address of the dealer (works contractor) from whom deduction has been made.
3. Registration No. of the dealer (works contractor) under the Himachal Pradesh General Sales Tax Act, 1968.

4. Total value of the works contract in respect of which bill has been presented by the dealer (works contractor)
5. Total amount of the bill in respect of which payment is being made.
6. Amount of tax deducted Rs. Rs.
(in words)
7. Name of the Treasury in which the amount deducted has been deposited
8. Treasury Challan No. and date

Certificate that an amount of Rs. (in words Rs.) has been deducted from the bill/invoice raised by the works contractor in respect of part/full execution of the work contract and duly deposited in the Government treasury *vide* treasury challan number and date mentioned above.

Signatures of the person competent to make the deduction and responsible for depositing the same in the Government treasury.

FORM S.T. XI-C

[See rule 31-A (5) of the Himachal Pradesh General Sales Tax Rules, 1970]

FORM OF QUARTERLY RETURN TO BE FURNISHED BY THE PERSON DEDUCTING THE AMOUNT OF SALES TAX AT SOURCE

1. Name of the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer Incharge of the district to whom return is being sent
2. Name and address of the person responsible for depositing the tax deducted in the Government treasury

Sl. No.	Name & Address of the contractor from whom deduction has been made	Registration No. of Contractor under the Himachal Pradesh General Sales Tax Act, 1968	Gross value of the contract	Total amount of the bill/invoice	Net amount paid	Amount of sales tax deducted at source with date of such deductions	Date and Treasury Challan No. by which amount of deduction paid in Govt. Treasury	Certificate in Form S.T. XI-B No. and date issued for deduction to the works contractor
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		

1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		

I certify that the above statement is correct and complete.

Signatures of the person competent to make the deduction of sales tax at source and depositing the same in the Government treasury."

By order,

A. N. VIDYARTHI.

Financial Commissioner-cum- Secretary.

[Authoritative English text of this Government Notification No. EXN-F(11)-1/92, dated 31-7-1993, as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 31st July, 1993

No. EXN-F(11)-1/92.—In exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the President of India is pleased to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, the same having been previously published *vide* this Department Notification of even No. dated 8th February, 1993 in the the Rajpatra, Himachal Pradesh (Extra-ordinary) dated the 8th March, 1993, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General, Sales Tax (Amendment) Rules, 1993.

(2) These shall come into force at once.

2. *Insertion of Rule 31-A.*—After rule 31 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter referred to as the said rules) the following new rule 31-A shall be inserted, namely:—

“31-A. *Deduction of tax from the bills/invoices of work contractor.*—(1) For the purpose of section 12-A of the Act, every person in a department of any Government, a Corporation, Government Undertaking, a Co-operative Society, a local body, a Trust or a Private or Public Limited Company or any other concern responsible for making any payment or discharge of any liability on account of valuable consideration payable for the transfer of property in goods whether as goods or in some other form, involved in the execution of works contract or for carrying out any works, shall at the time of:—

- (i) payment thereof in cash or by issue of a cheque or bank draft or any other mode; or
- (ii) credit of such sum to the account of the works contractor ; or

- (iii) discharging liability on account of the said valuable consideration to the works contractor.

deduct an amount equal to two per centum of such sum towards the tax under section 12-A of the Act.

- (2) The deduction under sub-rule (1) shall be made from all payments being made in respect of all works contract executed, whether in part or in full.

- (3) (i) The person making tax deduction of tax under sub-section (1) of section 12-A of the Act and responsible for making payment of such deduction into the Government treasury under sub-section (3) of the said section shall pay into Government Treasury all the amounts deductible by him during a month, on or before the 15th day of the month following the month to which the deduction relates.

- (ii) The payments under sub-rule (3) shall be made in respect of each works contractor in challan in Form S. T. XI-A obtainable free of charge at the District Excise and Taxation Offices and subordinate offices thereto.

- (iii) The Challan in Form S. T. XI-A shall be filled in quadruplicate in respect of each works contractor. The copy of the challan marked as "Duplicate" shall be retained by the treasurer, the copy marked as "Original" shall be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district and the copies marked as "Triplicate" and "Quadruplicate" shall be returned to the person making payment of the tax deducted.

- (4) (i) Every person deducting tax in accordance with sub-section (1) of section 12-A, at the time of making payment, by any mode, shall issue to the works contractor from whom such deduction is made a deduction certificate in Form S. T. XI-B and furnish fully and correctly all particulars as are prescribed therein.

- (ii) The certificate in Form S.T. XI-B shall be in quadruplicate.

- (iii) The portions of marked "Original" certificate in Form S. T. XI-B and "Duplicate" shall be handed over to the works contractor, from whose bills/ invoices payment deduction has been made. The "Original" portion shall be furnished by the works contractor to the appropriate Assessing Authority as an evidence of payment of tax by deduction at source alongwith the return to be filed by him under section 12 of the Act and the "Duplicate" portion shall be retained by the works contractor.

- (iv) The "Triplicate" portion shall be sent to the appropriate Assessing Authority alongwith the one copy of the Treasury challan in form S. T. XI-A and the quarterly return prescribed in sub-rule (5).

- (v) The "Quadruplicate" portion shall be retained by the person issuing the certificate in form S. T. XI-B.

(5) (1) Every person making deduction under sub-section (1) of section 12-A of the Act and who is responsible for depositing the amount of such deduction in the Government treasury under sub-section (3) of the said section shall also send a return in Form S. T. XI-C to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the district quarterly within 30 days from the expiry of each quarter in respect of the deductions made by him during the quarter

immediately preceding along with the certificate and Treasury challan as required in clause (iv) of sub-rule (4) and clause (ii) of sub-rule (3).

- (6) Any deduction made in accordance with the provisions of sub-section (1) of section 12-A of the Act and paid in to the Government treasury in accordance with this rule shall be treated as payment of tax on behalf of the works contractor from whom such deduction was made and credit shall be given to him under rule 26 for the amount so deducted or deposited into the Government treasury :

Provided that for the purpose of rule 26, if the amount of tax payable as per return in Form S. T. VIII or Form S. T. IX, as the case may be, exceeds the amount shown in the Treasury challan in Form S. T. XI-A and in the certificate in Form S. T. XI-B, the works contractor shall make the payment of the balance amount of tax remaining un-paid for the period for which such return is filed, failing which such works contractor will not be deemed to have made the payment in accordance with the provisions of sub-section (4) of section 12 of the Act."

3. *Substitution of rule 38.*—For rule 38 of the said rules, the following shall be substituted, namely:—

- "38(1) After considering any objection made by the dealer and any evidence produced in support thereof, the Assessing Authority after giving the dealer an opportunity of being heard, shall assess the amount of tax and interest, if any, and impose penalty, if any, to be paid by the dealer.
- (2) In case of a works contract, tax shall be assessed on the "taxable turnover" of the works contractor after deducting all sums towards labour charges, other than any sum on account of labour charges includible in the "turnover" of a dealer under clause (m) of section 2 of the Act, which are directly co-related with the goods, property in which has passed in the execution of works contract, whether as goods or in some other form :

Provided that where the labour charges, are not determinable from the accounts of the work contractors, or are considered un-reasonably high considering the nature of the contract, the deductions towards labour charges shall be allowed by the assessing Authority according to the limits prescribed in column (3) for the type of contract specified in column 2 of the table given below:—

TABLE

Sl. No.	Type of contract	Labour charges at percentage of the value of the contract
1	2	3
1.	Fabrication and installation of plant and machinery ..	25
2.	Fabrication and creation of structural works of iron and steel including fabrication, supply and creation of iron trusses, purlines etc. ..	15
3.	Fabrication and installation of cranes and joists ..	15
4.	Fabrication and installation of elevators (lifts) and escalators ..	15
5.	Fabrication and installation of rolling shutters and collapsible gates ..	15
6.	Civil works like constructions of building, bridges roads/dams, barrages, canal and diversions ..	25

1	2	3
7.	Installation of doors, door frames, windows, frames and grills ..	20
8.	Supply and fixing of tiles, slabs stones and sheets ..	20
9.	Supply and installation of air conditioning equipments including deeps freezers, cold storage plants humidifications plant and dee-humidore ..	15
10.	Supply and installation of air conditioners and air coolers ..	15
11.	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers ..	15
12.	Supply and fixing of furnitures and fixures, partitions including contracts for interior decoration and false ceiling ..	20
13.	Construction of Railway coaches and wagons on under carriages supplied by Railway ..	20
14.	Construction or mounting bodies of motor vehicles and constructions of trailers ..	20
15.	Sanitary fitting for plumbing and drainges or sewerage ..	25
16.	Laying under ground or surface pipe lines, cables or conductors..	30
17.	Dying and printing of textiles ..	30
18.	Supply and erection of weighing machines and weigh bridges ..	15
19.	Painting polishing and white washing ..	30
20.	All other contracts not specified from serial No. 1 to 19 above ..	25

Provided further that Assessing Authority shall not allow any deduction towards Labour charges unless the works contractor has specifically preferred the claim therefore and unless such claim is found by the Assessing Authority to be proper and justified in each case.

4. *Insertion of new forms S. T XI-A, S.T. XI-B and S. T XI-C.*—After Form S. T. XI annexed to the said rules, the following new forms S. T. XI-A, XI-B and XI-C shall be inserted, namely:—

“Form S. T. XI-A”

Original
Duplicate
Triplicate
Quadruplicate.

CHALLAN

Original :—To be sent by the Treasury Officer to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer, Incharge of the District.

Duplicate : To be retained in the Treasury.

Triplicate : To be returned to the person making payment.

Quadruplicate : To be returned to the person making payment.

Invoice of the Tax paid into:—

Treasury
Sub-Treasury
Branch, State Bank
of India, or State
Bank of Patiala.

and credited under the Head of Account "0040-Sales Tax Receipts from the Himachal Pradesh General Sales Tax Act, 1968" (payment of tax deducted under section 12 of the Act) for the month ending.....19

By whom tendered	Name and address of works contractor, including registration number, as dealer, if any on whose behalf money is paid	Amount
		Total

Dated..... the.....19.....

Amount received
Treasury Accountant
Treasurer
Stamp of Treasurer.

Signature of the dealer or depositor.
Treasury Officer
Sub-Treasury Officer,
Agents State Bank of India or State bank
of Patiala.

FORM S. T. XI-B

[See rule 31-A (4) (i) of the Himachal Pradesh General Sales Tax Rules, 1970].

(Certificate of deduction of sales tax at source under section 12-A from the payment made to works contractors).

Serial No.

- Name and address of the person making the deduction
- Name and address of the dealer (works contractor) from whom deduction has been made
- Registration No. of the dealer (works contractor) under the Himachal Pradesh General Sales Tax Act, 1968
- Total value of the works contract in respect of which bill has been presented by the dealer (works contractor)
- Total amount of the bill in respect of which payment is being made.
- Amount of tax deducted Rs.
(in words Rs.)
- Name of the Treasury in which the amount deducted has been deposited
- Treasury Challan No. and date

Certified that an amount of Rs. (in words Rs.)
has been deducted from the bill/invoice raised by the works contractor in respect of part/full

execution of the work contract and duly deposited in the Government treasury vide treasury challan number and date mentioned above.

Signatures of the person competent to make the deduction and responsible for depositing the same in the Government treasury.

FORM S.T. XI-G

[See rule 31-A (5) of the Himachal Pradesh General Sales Tax Rules, 1970]

FORM OF QUARTERLY RETURN TO BE FURNISHED BY THE PERSON DEDUCTING THE AMOUNT OF SALES TAX AT SOURCE

1. Name of the Assistant Excise and Taxation Commissioner or the Excise and Taxation Officer Incharge of the district to whom return is being sent
2. Name and address of the person responsible for depositing the tax deducted in the Government treasury

Sl. No.	Name & Address of the contractor from whom deduction has been made	Registration No. of Contractor under the Himachal Pradesh General Sales Tax Act, 1968	Gross value of the contract	Total amount of the bill/invoice	Net amount paid	Amount of sales tax deducted at source with date of such deductions	Date and Treasury Challan No. by which amount of deduction paid in Govt. Treasury	Certificate in Form S. T. XI-B No. and date issued for deduction to works contractor
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.		

I certify that the above statement is correct and complete.

Signatures of the person competent to make the deduction of sales tax at source and depositing the same in the Government treasury."

By order,

A. N. VIDYARTHI.

Financial Commissioner-cum- Secretary.